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Dated: December 16, 2009
Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: TOW-051RCE3
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Seiji Sugiura *et al.*

Application No.: 10/721,616

Confirmation No.: 5616

Filed: November 24, 2003

Art Unit: 1795

For: FUEL CELL

Examiner: B. Lewis

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the non-final Office Action dated September 17, 2009 (Paper No. 20090914), please amend the above-identified U.S. patent application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.